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ATTS NEWSLETTER

Number 168

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President's Message
By John Ostendorf, R-518

Dear fellow sales tax token collectors,

I hope this letter finds you well. First of all, thanks to all of you who have renewed your membership. We've gone through some tough times; but I assure you we are trying to improve things for you. My number one goal is to make sure you get a timely, quality newsletter and I have been working with the board to make this happen.

With any luck, we may have a new editor soon. We are trying some new processes in getting this newsletter printed and mailed to you in a timely manner. My goal is to get this new process working smoothly and if our volunteer is still willing to serve as editor, ease the transition for him. If you received this newsletter by March 31, then we're making progress.

A timely newsletter could also allow for advertising again. I would like to see some ads for available tokens; however, I understand the reluctance of sellers to advertise if they have no idea of when the newsletter will be published. The Civil War Token Society runs a quarterly auction with 10% of the proceeds going to the CWTS. This may be something we pursue in the future; however, this sort of thing is contingent upon us getting a timely newsletter out. Let's make progress on the timely newsletter front and then we can pursue other opportunities to make the ATTS better.

As always, I will put out the call for articles. Thanks to Nick, Monte, and Ralph who have sent articles in the last few months. Not all of what they sent will appear in this newsletter, but the backlog of articles to publish is quite low. Whoever the editor is, he needs something to publish, so please take the time to write an article. If all of us wrote just one article every other year, we would have more articles than the editor could ever handle. Even if you are just sharing how you got started or what interests you most, that's interesting to many of us. Please write!

All my best,
John

CLIPPED TOKENS

By Nick Sapone R-517

Curved Clip

It is fortunate for tax token collectors, who also have an interest in errors that we have ration tokens to help show us more about how some of those errors were made. The series of Oklahoma tax tokens is a good example for comparison because both they and ration tokens were made much in the same way and by the same company. But their tax tokens were produced on earlier equipment. This has caused difficulty in identifying those errors with more precision than placing them into basic groups. Studying how the tokens were made is helpful in both categories.

Curved clips are created in ribbon fed multiple die equipment when the punches are driven through the ribbon while partially overlapping a previously punched area, resulting in making incomplete or “clipped” tokens. A single token can exhibit multiple curved clips. While many of them are found with one clip, examples are also found with two curved clips depending on the particular circumstances, of which there are many variables.

Curved clips on these tokens are caused when the ribbon is not fully advanced between press strokes. That puts the previously made embossing and punched holes out of linear alignment for the next stroke. Due to this you can see that the inward curve is actually part of a punched hole. The short advancement not only causes curved clips but a variety of other different off center type or “advancement” errors to be made as well by triggering a brief but complex sequence called an “error series.” Clip size is determined by the amount of misalignment that initiates the event while its placement is determined by that and the particular die location in the pattern.

Considering the high rate of incidence for clips and other advancement errors, there can be little doubt that more curved clips were made than will ever be found. Many of them were clipped into smaller pieces, which should include some spectacular examples. But due to having less mass the “unwanted chaff” is rare because most of it was removed prior to counting and packaging. The level of security that accompanied ration tokens in particular would no doubt require that the chaff was also weighed and accounted for along with the expended ribbon. But it is known that many clips and other randomly made errors did find their way into boxes of ration tokens and rolls of tax tokens. Collecting becomes more interesting when you know about these different kinds of tokens and their errors.

(At left) RED YU with 11 mm curved clip. (Jane Sapone collection, N. Sapone image)



The location and number of curved clips on a token gives some information about the die group layout or *first pattern as well as indicating that the error token was made in the ribbon fed multiple die system. In some cases it can also show the token's origin in the die layout pattern. For example, when a "single" left or right curved clip's position indicates that it could have a clip on each side instead of only one, it shows that the error came from one of the outer lines of embossing in the third pattern. The outer lines of the third pattern have only one adjacent third pattern line and as a result they can only be clipped on one side. Those are only made by the left and right dies "in the four-die row" of the original die layout referred to as the "first pattern." Whether it is a right or left clip indicates the particular die and punch that made the error. (*See: "Die Patterns," below)



Curved clips at either the 12:00 or 6:00 position (RED at left) are made by the punch that aligns with the token's primary die but curved clips at the sides (BLUE TU at left), at the 10:00 and 2:00 positions for example, are made by two other punches, one each from the left and right adjacent third pattern lines.

RED and BLUE curved clip examples. Take note of the "die edge imprint" located at the lower edge of the upper partial impression on the red token. (Nick Sapone collection and image)

Die Patterns

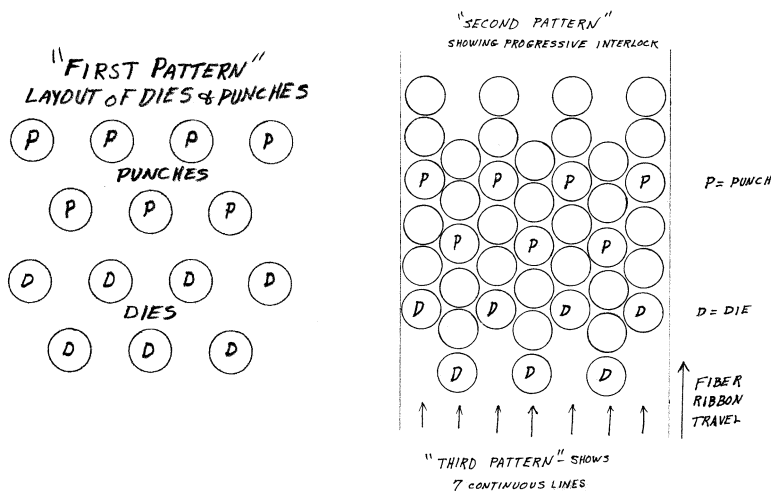
A die group for OPA ration tokens is made up of seven dies with matching punches. (image below left) Basically there is a horizontal row of four dies arranged across the group with a row of three more below them, which are also centered. This causes the two rows to be offset from one another in a specific and spacious “**first pattern**” that is embossed into the ribbon, which then advances one token length each time the press cycles.

The dies in the group are spaced far enough apart for this first pattern to mesh incrementally within itself as it is laid down on each press stroke, thereby fitting snugly “within” the group that was embossed before it. Note that the “die group” or “first pattern” embossing will become linked closely together as they are laid down on the ribbon becoming a more solid chain of embossing referred to as the “**second pattern**.” (image below right)

The fiber ribbon advances only one token length after each stroke, which both embosses one group and punches out another at the same time, in different locations within the die assembly. Due to the way the spacious die group pattern meshes partly with those previous, while advancing only one token length at a time, a group doesn’t get punched until the third stroke “after” it was embossed. (Four strokes total.)

As the die group pattern is repeatedly embossed and advanced along the fiber ribbon to form the second or interlocking pattern there is also a “**third pattern**” (also below right) within it that is forming at the same time. It is a pattern of seven straight, vertical lines of embossing with each line being produced by a *separate* one of the seven dies in the ration token die group assembly.

Knowing these patterns is helpful in understanding the basic function of a ribbon fed die assembly. They are often referred to when describing error tokens and particular points about how they were made.



Diagrams (above) of “First,” “Second” and “Third” patterns. (By Nick Sapone)

Measuring Clips

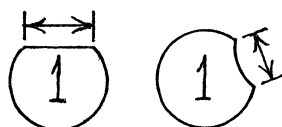


Diagram of measuring between the clip “hard points.” (Diagram by Nick Sapone)

It is a general rule that small things like ration tokens are best measured in small increments. As reported earlier, the manufacturer commonly used thousandths of an inch for measuring tokens and making very close fitting parts. It might seem odd that despite the necessary accuracy that some ration tokens can be found with variations between them of about one third of a millimeter in diameter, in extreme cases.

Sizing clips doesn’t require the finest of those measurements, and the maker’s early 0.642” token diameter is best converted to 16 millimeters for our current purpose. This last is also our clue that we should use millimeters for clip measurements as well, because it allows us a degree of accuracy that is fine enough for our use. It is also on a scale that is both at hand and is more familiar to most of today’s collectors.

The size of a clip should be given in millimeters of length, plus fractions expressed in decimal form when desired. This is easily done by measuring “in a straight line between the two hard points” of either a curved or a straight clip as illustrated above. Most any standard ruler having increments in inches and millimeters can be used. This is the handiest, easiest and most direct way to measure any clip.

But the clip site itself should be in good condition for best accuracy. The clip points or “hard points” on fiber tokens can be affected by excessive heat, which sometimes occurred during production when the punch holes became overheated by friction. When the press was stopped, those tokens remaining in the overheated punch holes were subjected to “cooking,” especially during a prolonged stay. This softened the tokens and in the worst cases it would cause distortions to them as well. If heated enough, the clip points and design features could lose their sharpness, becoming somewhat rounded or retracted, along with some small amount of change in the original clip dimension. However, a reasonable measurement can still be obtained, even when the error token was damaged by heat and distorted in this way. While clip points that are in better condition might be more attractive, this is a legitimate production error and the error token remains desirable.

It is also important to give the clip’s location. While viewing the token’s top (issue 165) for consistency, the clip location can be easily stated as the closest “time” position that it relates to and be written as such. For instance, if a curved clip is centered high on the token and measures 6 mm long it can be written as “curved clip, 6 mm at 12:00.” When there are multiple curved clips the size and position of the center of each should be given.

When communicating about a specific error, the description can be as lengthy as you care to make it while relating other points of interest. But since our prized error is often mounted in a 2x2 with limited writing space, there becomes a need to be more to the point. Any descriptive information should be as complete and brief as practical in order to fit onto the 2x2 yet still convey the information in a form that is clearly understandable to others.

Straight Clip



(At left) Straight clip ration tokens.

(Nick Sapone image)

A straight clip is one having a “left-right” straight edge at the missing part or clip site. There are fewer straight clips than curved clips because there is much less

opportunity for them to occur. They are formed only when the punches partly overlap either end of the ribbon. This causes the straight clip to occur only at or very close to the token’s twelve or six o’clock position with the straight clip edge running horizontally on the token. So far very few exceptions have been reported and those examples typically exhibit only minor deviations from being “truly” horizontal. This is because most ribbon ends were trimmed squarely to insure that the dies were protected while a new reel was being installed.

Each straight clip error token will have only one straight clip site. It can also be found in combination with curved clips but only to involve one straight clip on any particular token. Straight clips of various sizes are found and the size is determined at random by the amount of ribbon end that happens to be presented to the punches.

Ribbon ends were nearly always cut straight. They may have arrived that way but I think that a cutter was also available and was probably positioned near the presses or it might have been a portable one, perhaps both. This would enable an operator to dress up or trim the ribbon end if needed or possibly even to sever the ribbon during maintenance or to clear a problem area should that need arise.

There are two kinds of straight clipped ration tokens, straight clipped blanks and straight clipped embossed, and there is more than one way of causing them. And of course on ration tokens they also come in red and blue.

Some straight clips occurred on blank ration tokens that were made during the set-up procedure, while readying a cold press for production. Those only occur on the first row of blanks and only when the ribbon is not seated properly against the stop latch as the press is cycled at the beginning of the process.

Straight clips also occurred on embossed ration tokens. That happens during one variation of reel change while feeding the new ribbon into the die assembly during a press run. The press would be in the manual mode for control of this procedure while cycling it one stroke at a time as needed. The new ribbon would be fed into the die assembly following the old ribbon end as closely as possible. At some point both ribbon ends would be overlapped at once by the same die pairs that would “straddle the tight gap” between the two ribbons. The resulting “gapped embossing” would soon be punched out to fall apart becoming two “embossed” straight clips, one from each ribbon end, the old and the new at the same time.

The above explains how both blank and embossed tokens can have a straight clip but in order to know whether the straight clip is at the 12:00 or 6:00 o'clock position you must know which side is up, the token's top or its bottom as previously explained. For consistency the "hour" position of clips and other errors must always be reported as seen by looking at the "top" side of the ration token. Should a point of interest on the other side, or "bottom" of a ration token need to be addressed, it should be pointed out "as viewed from that side."

It should also be noted that the common sense descriptions and diagnostic rulings that are outlined above for ration token research cannot be applied with any hope of success to Oklahoma tax tokens and a few other tokens as well that were made by rotating dies. This is the dilemma that is caused by die rotations, which are widespread throughout the tax token series. They are so common that any "plumb or vertical balance" that is found among Oklahoma tax tokens in general is likely to be viewed as either unusual or purely accidental. It renders them nearly useless as diagnostic evidence for both error research and die assembly typology because they can't be reverse engineered with the required certainty that tokens from non-rotating dies offer.

You might ask, then how do we know anything at all that is certain about these contrary tax tokens?

The answer is, "from studying ration tokens."

It is fortunate for us that ration token die assemblies were used later by the same company that made these tax tokens. Being slightly more advanced then, their new dies were secured against rotations. That "unmoving" foundation gave the tokens a solid reference point that reliable determinations can be made from. That along with some other very lucky breaks has allowed us to learn a lot more about ration tokens through diagnostic research. Much of that information sheds some light on the manufacturing process for Oklahoma tax tokens as well. But deciphering their errors remains a serious problem. We can still tell an off center tax token from a clip but trying to figure out the precise sequential cause and order of a more complicated compound error, made by rotating dies, would instead result in unending frustration. Due to their inherent die rotations, the finer details about many tax token errors will remain a virtually indecipherable mess. But some limited sense can be made of them when they are compared to what is known about ration token errors that were made by similar but slightly advanced equipment.

If it wasn't for the success that has been achieved in American and Canadian ration token research, it is certain that we would know much less about Oklahoma tax tokens and very little about how they and their error tokens were actually made.

Sales Tax Tokens Online January – early February 2015

Ralph L. Harnishfeger

My search early this quarter yielded 232 lots of tax tokens sold on ebay, this number does include a few mixed groups with trade and tax tokens but the majority were groups of common tax tokens.

Doersams, Columbus Ohio 5 cent trade token with sales tax pre- paid closed at \$69.99 with 10 bids on February 2nd.



448 MO plastic tax tokens closed on January 5th with a single bid at \$30.00.

Malehorn and Davenport reference book closed at \$35.00 on January 19th using buy it now option.

355 WA aluminum tax tokens in original box closed on January 22nd. for \$25.00 with 1 bid.

A lot described as “big” closed on January 17 at \$21.20 with 3 bids. These tokens were in 2 x 2's and appeared to have some scarcer New Mexico tokens in Black, Gray and White listed.

A group of 54 mixed tax tokens in 1-1 /2x1-1/2's mounts sold for \$20.50 with 10 bids on December 25th, 2014. This looked like a nice mix of very clean tokens.

A page of 20 mounted tax tokens sold on January 17th for \$20.00 with 1 bid.

A large group of 403 MO plastic green and red tax tokens and one other closed on February 2 at \$16.27 with 2 bids and free shipping.

404 MO red plastic tax tokens closed on January 5th. at \$15.55 with 8 bids.

18 MO plastics, 9 red and 9 green sold at \$15.20 using buy it now on January 1st. This lot had been marked down 20% from an original price of \$19.00 by the seller.

Group of 50 tax tokens from 4 states sold on January 6th for \$15.00 with just 1 bid.
39 tax tokens from WA, CO and OK sold for \$12.95 on January 21 using the buy it now option.

43 WA aluminum tax tokens closed on January 7th at \$12.50 with 14 bids.

12 State tax tokens on cards closed on December 30th, 2014 at \$12.01 with 15 bids, free shipping was part of this deal.

3 white fiber AL tax tokens sold on December 23rd 2014 at \$10.49 with free shipping using buy it now option.

7 MO bottlecap tax tokens sold on January 28th at \$10.00 with the best offer accepted.
Several lots of 20 carded tax tokens sold at \$9.99 in late December 2014 each with a single bid.

50 MO zinc 1 mill tokens sold on January 10th. at \$9.99 with a single bid.

50 green UT plastic tax tokens closed January 21 at \$9.99 with one bid, 2 shades of green were evident.

Mixture of 50 tax tokens, called group c closed on January 28 at \$9.99 with one bid.

50 MO plastic red tax tokens closed on February 6 with 1 bid at \$9.99.

Group of 4 different IL provisional tax tokens sold on January 31 at \$8.01 with 4 bids.

Lot of 89 tax tokens from CO, KS and MO sold on January 30 at \$8.00 with just 1 bid.

5 AL fiber tax tokens sold at \$7.99 on January 25 with 5 bids.

Grab bags of 25 tax tokens, 2 lots, each sold for \$5.95 using the buy it now option on January 19 and 22nd. It would be interesting to know what goodies were found in these lots.

14 vintage tax tokens mounted in a small frame close on January 14th with a single bid at \$5.00.

Group of 8 tax tokens sold at \$5.00 with free shipping to a single bid on January 14th.

Mix of 25 tax tokens, many MO plastics, closed on January 16th at \$5.00 with 1 bid.
3 different lots of tax tokens, from 50 to 93 in each lot closed at \$4.99 on 3 dates in January or early February with 1 bid each.

15 mixed tax tokens sold to a single bid for \$3.99 on February 4th, states represented were WA, AL, AZ, KS.

FINANCIAL REPORT December 1/2014 – February 15, 2015

Checking Account:

Balance 12/01/2014	\$ 2762.24	Expenses: \$ 41.73	Income: \$ 24.00
Balance 01/01/2015	\$ 2744.51	Expenses: \$153.91	Income: \$420.10
Balance 02/01/2015	\$ 3015.70	Expenses: \$ 0.00	Income: \$138.05
Balance 02/15/2015	\$ 3153.75		

Donations: Pascal Brock, Richard Lane, Richard Blaylock, Gene Wood, Jeffery, McFarland, Steven Koczan, Donald Thannen

All the donations are appreciated very much and help keep us from needing to raise the dues. Life members, it is okay if you wish to make a donation.

ORGANIZATIONAL REPORT February 15/2015

New Members: Terrance Boda, William Charton III, David Macoubrie

Reinstatement: Kevin Barnett

Drops: Lou Salerno, James Ball, James Bird, Michael Chandler, George Condor, Ronald Coupland Sr., David Gladfelter, Jay Harris, Richard Hartzog, Eric Jackson, Sebastian Manuele Jr., Douglas McCubbin, Edwin Morrow, William Murphy Jr., Peter Volberg, Paul Webb, Terrill Williams

Membership: 02/15/2015 Paid 64, plus 6 donated

Trading Post:

Casino Chips wanted. Check your top drawer, jewelry box, etc. Buying one chip or whole collections. *Contact Peter Volburg, P.O. Box 3037, Farmingdale NY 11735 or QUALPETE@aol.com

Looking for a nice example of an Oklahoma S-7. *Contact Jim Calvert at 1984 Lyn Rd., Arroyo Grande CA 93420 or jnlcalvert@gmail.com

Looking for OK S-6, Ok S-7, Illinois L-3 Astoria, L- 19 Casey, L-36 Depue, L-56 Livingston and L-104 Witt Co. *Contact Kevin Barnett, 17404 Hilltop Ridge Drive, Eureka MO or eldeaco@yahoo.com

Tougher IL provisionals and virtually any STT scrip wanted. Also buying entire STT collections. Please contact John Ostendorf, 523 Hiwasee Rd, Waxahachie, TX 75165 or johnoste@aircanopy.net.

Thanks, Jim

American Tax Token Society (ATTS)

The **ATTS** is a not-for-profit, tax-exempt, educational and research social club. It is registered as a 501(c)(3) organization under IRS guidelines. All donations are tax-deductible subject to IRS guidelines.

The **ATTS Newsletter** is the official quarterly publication of the ATTS published for its members, and is mailed first class from Waterford, Michigan, USA. Copies are available to schools, universities, museums and other educational or related organizations upon request. The request must be made in writing on the organizational letterhead and signed by a legal representative of that organization. Portions of the newsletter may be reprinted if written permission is first obtained from the society and/or the original author. However, excerpts may be reprinted without permission. Articles reprinted from sources outside of the ATTS must have permission from the original source.

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Information about membership, address changes, dues and donations should be addressed to the club secretary-treasurer. Membership dues are \$12 (U.S.) for U.S. and Canadian addresses and \$15 (U.S.) for the U.K. and Europe. Write for additional rates depending on the country. Lifetime membership dues are \$160 (U.S. addresses only), \$180 (U.S.) for Canadian addresses and \$300 (U.S.) for U.K. and Europe. The membership calendar year begins in the 1st, 2nd, 3rd, or 4th Quarter.

Officers

President / Awards

John Ostendorf R-518 523 Hiwasee Rd. Waxahachie, TX 75165 johnoste@aircanopy.net

Secretary / Treasurer

Jim Calvert R-533 1984 B. Lyn Road, Arroyo Grande, CA 93420 jnlcalvert@gmail.com

Newsletter Editor / Librarian

vacant

Board Members

Webmaster / At-Large Position #1

Loran Frazier R-550 P.O. Box 285, Lathrop, MO 64465 loranfrazier@yahoo.com

At-Large Position #2

Monte C. Dean R-384 121 E. Fairview St., Spring Valley, MN 55975 Moxking@aol.com